

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

***Final Maintenance of Effort Report ***

(MOE for State FY 2008 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2005 and 2006
Per-Student Calculated on the Child Count taken December 1, 2004 (FY 2005) and 2005(FY 2006)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2005 and 2006
Allowable Reduction for State FY 2006 Calculated using Part B Allocations for State FYs 2006 and 2007

PRIME APPLICANT: 0312 Columbia Falls Elem 15 Flathead

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2007 by this amount: \$0

For FY 2007, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2006 and FY 2007 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

STATE AND LOCAL FUNDS

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State and Local Funds	Total IDEA Part B Allocations	Total Allocations Excluding Supplemental Flow-Through	Allowable Reduction*
2005	358	1,572,055	496,728	485,838	
2006	345	1,696,819	524,604	502,488	8,325
2007			520,750	497,476	0

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2005 from state and local expenditures for FY 2006 124,764

Is the Expenditure Difference greater than or equal to zero? YES
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2005----- 4,391
Per-student amount for FY 2006----- 4,918

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005? YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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APPLICANT TOTALS

LOCAL FUNDS

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>State Allowable Cost Funds</i>	<i>Local Fund Expenditures</i>	<i>Allowable Reduction*</i>
2005	358	1,572,055	608,578	963,477	
2006	345	1,696,819	651,587	1,045,232	8,325
2007					0

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2005 from the local fund expenditures for FY 2006 81,755

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

YES

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

N/A

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2005----- 2,691

Per-student amount for FY 2006----- 3,030

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005?

YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Columbia Falls Elem 0312

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Columbia Falls Elem 0312						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	534512.93	610418.98
			2XX	Personal Services - Employee Benefits	109216.59	132234.60
			5XX	Other Purchased Services	.00	55.29
			6XX	Supplies and Materials	843.91	1525.68
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	117698.64	124492.80
			2XX	Personal Services - Employee Benefits	16773.46	21479.86
			3XX	Purchased Professional and Technical Services	1176.00	5195.40
			5XX	Other Purchased Services	10.80	392.26
			6XX	Supplies and Materials	29.76	374.48
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	36784.72	43547.10
			2XX	Personal Services - Employee Benefits	5425.47	5567.64
			3XX	Purchased Professional and Technical Services	1647.00	.00
			4XX	Purchased Property Services	462.00	594.00
			5XX	Other Purchased Services	802.99	814.73
			6XX	Supplies and Materials	291.48	1111.33
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	472.72	795.90
			2XX	Personal Services - Employee Benefits	40.28	54.09
			5XX	Other Purchased Services	98.33	239.52
		35XX	Extracurricular - Athletics			
			1XX	Personal Services - Salaries	3249.50	3363.25
			2XX	Personal Services - Employee Benefits	23.40	19.16
			5XX	Other Purchased Services	1999.95	1909.34
			6XX	Supplies and Materials	450.00	193.36
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	12943.66	14523.93
			2XX	Personal Services - Employee Benefits	1133.93	1010.32
			4XX	Purchased Property Services	.00	751.99
			6XX	Supplies and Materials	5197.72	5768.72
13	Tuition Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	51688.00	68250.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			

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State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Columbia Falls Elem 0312

PRC	Fund	Program	Function	Object	2005 Value	2006 Value	
Columbia Falls Elem 0312							
	14	Retirement Fund					
	280	Special Education - Local and State					
		1XXX	Instruction				
		2XX	Personal Services - Employee Benefits			93688.47	113093.55
		21XX	Support Services - Students				
		2XX	Personal Services - Employee Benefits			21481.27	22659.10
		24XX	Support Services - School Administration				
		2XX	Personal Services - Employee Benefits			9284.28	6519.22
		26XX	Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits			736.94	802.21
		27XX	Student Transportation Services				
		2XX	Personal Services - Employee Benefits			1906.34	2166.69
		35XX	Extracurricular - Athletics				
		2XX	Personal Services - Employee Benefits			488.70	507.00
	82	Interlocal Agreement Fund					
	280	Special Education - Local and State					
		1XXX	Instruction				
200		1XX	Personal Services - Salaries			7370.82	.00
200		2XX	Personal Services - Employee Benefits			6008.13	.00
200		5XX	Other Purchased Services			360.63	428.34
200		6XX	Supplies and Materials			2.20	21.40
		24XX	Support Services - School Administration				
200		2XX	Personal Services - Employee Benefits			1637.10	.00
200		4XX	Purchased Property Services			2500.00	2500.00
		25XX	Support Services - Business				
200		1XX	Personal Services - Salaries			2000.00	2000.00
200		2XX	Personal Services - Employee Benefits			292.40	.00
		26XX	Operation and Maintenance of Plant Services				
200		1XX	Personal Services - Salaries			5161.72	5015.64
200		2XX	Personal Services - Employee Benefits			2111.21	1492.61
200		4XX	Purchased Property Services			2000.00	2500.00
200		6XX	Supplies and Materials			.00	77.37
District/Coop Totals					1,060,003.45	1,204,466.86	

Columbia Falls H S 0313

01 General Fund

280 Special Education - Local and State

1XXX Instruction

1XX	Personal Services - Salaries	256837.67	251885.73
2XX	Personal Services - Employee Benefits	53948.87	54463.24
5XX	Other Purchased Services	.00	212.43
6XX	Supplies and Materials	287.65	1074.23

21XX Support Services - Students

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State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Columbia Falls Elem 0312

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Columbia Falls H S 0313						
01	General Fund					
	280	Special Education - Local and State				
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	59926.91	61761.48
			2XX	Personal Services - Employee Benefits	7764.42	7924.62
			3XX	Purchased Professional and Technical Services	3055.50	3383.10
			6XX	Supplies and Materials	.20	.00
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	18368.62	21712.38
			2XX	Personal Services - Employee Benefits	2679.42	2749.31
			4XX	Purchased Property Services	330.00	132.00
			5XX	Other Purchased Services	492.92	370.86
			6XX	Supplies and Materials	144.13	1150.41
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	585.62	794.43
			2XX	Personal Services - Employee Benefits	50.28	53.99
			5XX	Other Purchased Services	123.12	233.00
		35XX	Extracurricular - Athletics			
			1XX	Personal Services - Salaries	3249.50	3363.25
			2XX	Personal Services - Employee Benefits	23.40	19.16
			5XX	Other Purchased Services	1999.95	1901.80
			6XX	Supplies and Materials	450.00	179.56
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	6375.64	7154.17
			2XX	Personal Services - Employee Benefits	558.54	497.66
			4XX	Purchased Property Services	.00	358.06
			5XX	Other Purchased Services	205.25	23.00
			6XX	Supplies and Materials	2588.31	2888.01
13	Tuition Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	22466.00	.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	38236.34	37535.22
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	8459.18	8611.29
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	2769.18	3262.02
		27XX	Student Transportation Services			

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PRIME APPLICANT: Columbia Falls Elem 0312

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Columbia Falls H S 0313						
14	Retirement Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	1149.29	1222.00
		35XX	Extracurricular - Athletics			
			2XX	Personal Services - Employee Benefits	488.64	507.00
District/Coop Totals					493,614.55	475,423.41

West Glacier Elem 1223

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	10840.80	7574.03
			2XX	Personal Services - Employee Benefits	223.95	88.46
			3XX	Purchased Professional and Technical Services	3915.00	3014.43
			6XX	Supplies and Materials	292.00	165.79
		21XX	Support Services - Students			
			3XX	Purchased Professional and Technical Services	854.00	4620.92
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services	.00	111.75
		222X	Educational Media Services			
			3XX	Purchased Professional and Technical Services	694.75	.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	1616.93	1353.82
District/Coop Totals					18,437.43	16,929.20
Prime Applicant Totals					1,572,055.43	1,696,819.47